

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF DELAWARE

In re:	)	Chapter 11
	)	
W. R. GRACE & CO., <i>et al.</i> , <sup>1</sup>	)	Case No. 01-1139 (KJC)
	)	
Reorganized Debtors.	)	

**CERTIFICATION OF COUNSEL WITH RESPECT TO  
PROPOSED ORDER APPROVING POST-EFFECTIVE DATE FEES  
AND EXPENSES OF WARREN H. SMITH & ASSOCIATES, P.C., AS FEE AUDITOR,  
FOR THE PERIOD OF OCTOBER 21, 2014 THROUGH MAY 12, 2016**

The undersigned hereby certifies the following:

1. Pursuant to Paragraph II.B.2. of the Confirmation Order entered in this case,<sup>2</sup> Warren H. Smith & Associates, P.C. (the "Fee Auditor"), is required to obtain approval from this Court of all its post-Effective Date fees and expenses after completion of its review of the professionals' final fee applications.

2. The last of the professionals to obtain Court approval of its final application was the Official Committee of Property Damage Claimants (the "PD Committee"), whose final expense application was approved by the Court on May 9, 2016.<sup>3</sup> With the approval of the PD Committee's final application, the work of the Fee Auditor is now complete.

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<sup>1</sup> The Reorganized Debtors are: W. R. Grace & Co. and W. R. Grace & Co.-Conn.

<sup>2</sup> See Recommended Findings of Fact, Conclusions of Law and Order Regarding Confirmation of First Amended Joint Plan of Reorganization as Modified through December 23, 2010 (Dkt. No. 26155), dated January 31, 2011.

<sup>3</sup> See Order Granting Final Application of the Official Committee of Asbestos Property Damage Claimants for Reimbursement of Expenses to Committee Members and Their Counsel (Dkt. No. 32684), dated May 9, 2016.

3. The form of order attached hereto as Exhibit A accurately sets forth the fees and expenses billed and incurred by the Fee Auditor from October 21, 2014 through May 12, 2016.<sup>4</sup> Itemized invoices supporting these fees and expenses are attached hereto as Exhibit B.

4. The Reorganized Debtors and the United States Trustee have reviewed the fees and expenses set forth in Exhibit B and have no objection to same.

5. Attached hereto as Exhibit A is a proposed *Order Approving Post-Effective Date Fees and Expenses of Warren H. Smith & Associates, P.C., as Fee Auditor, for the Period of October 21, 2014 through May 12, 2016* (the "Proposed Order").

6. The Reorganized Debtors and the United States Trustee have reviewed the Proposed Order, and it is acceptable to them.

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<sup>4</sup> The Fee Auditor previously obtained approval from this Court of its post-Effective Date fees and expenses for the period of February 4, 2014 through October 20, 2014. See Order Approving First Post-Effective Date Administrative Fee and Expense Request of Warren H. Smith & Associates, P.C., as Fee Auditor, for Allowance of Compensation and Reimbursement of Expenses (Dkt. No. 32457), dated November 19, 2014.

Accordingly, the Debtor respectfully requests entry of the Proposed Order attached hereto as Exhibit A at the Court's earliest convenience.

Dated: May 25, 2016

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**FEE AUDITOR**